

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

IN RE:) NO. 07-08190
BURNSIDE CONSTRUCTION)
COMPANY)
) HON. DONALD R. CASSLING
) BANKRUPTCY JUDGE

NOTICE OF MOTION

TO: Parties listed on the attached Service List

PLEASE TAKE NOTICE that on April 15, 2016, at 10:30 a.m. the undersigned will appear before the Honorable Donald R. Cassling, United States Bankruptcy Judge, or any other judge sitting in his place and stead, at Kane County Courthouse, Room 240, 100 S. Third Street, Geneva Illinois and then and there present the attached Motion, a copy of which is attached hereto and hereby served upon you.

___/s/ Brenda Porter Helms

CERTIFICATE OF SERVICE

The undersigned certifies that pursuant to Section H, B, 4 of the Administrative Procedures for the Case Management/Electronic Case filing System, service of the above-mentioned Motion on all parties identified as Registrants on the appended service list was accomplished through the Court's Electronic Notice for Registrants and, as to all other parties on the attached Service List, he/she was served a copy as set forth therein, this 14th day of March, 2016, at 3400 W. Lawrence Avenue, Chicago Illinois.

___/s/ Brenda Porter Helms ____

Brenda Porter Helms
#6184302
3400 W. Lawrence Avenue
Chicago IL 60625
(773) 463-6427

SERVICE LIST

Service via Court's electronic notification system

Office of U.S. Trustee
USTPRegion11.ES.ECF@usdoj.gov

Kent Gaertner

Via first class mail, postage prepaid

Burnside Construction Company
2400 Wisconsin Ave.
Downers Grove IL 60515

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

IN RE:)	
)	
Burnside Construction Company)	No. 07 B 08190
)	
36-2345367)	Chapter 7
Debtor)	
)	Hon. Donald R. Cassling

**FOURTH AND FINAL APPLICATION
OF ALAN D. LASKO & ASSOCIATES, P.C.
FOR ALLOWANCE OF COMPENSATION AND EXPENSES**

ALAN D. LASKO AND ALAN D. LASKO & ASSOCIATES, P.C. ("ADLPC"), Certified Public Accountants, request fourth and final compensation of \$6,017.80 and expenses of \$39.62 for the time period from February 14, 2012 through September 1, 2015. A detail is provided herein for the Estate, which identifies by subject matter the services performed by the Applicant. Additional detail is provided to reflect the function and individual performing said services. Lastly, each individual's classification and hourly rate is also reflected. In addition, attached is the Affidavit pursuant to Bankruptcy Rule 2016.

INTRODUCTION

This Court has jurisdiction over this Fourth and Final Fee Application pursuant to 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

BURNSIDE CONSTRUCTION COMPANY

The statutory predicates for the relief requested herein are Sections 328, 330 and 331 of Title 11 of the United States Code (11 U.S.C. §§ 101-1532, the "Bankruptcy Code"), as supplemented by Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), Rule 5082-1 of the Local Rules of the United States Bankruptcy Court for the Northern District of Illinois (the "Local Rules"), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 promulgated by the United States Department of Justice, dated on January 30, 1996 (the "UST Guidelines").

Under Rule 2016(b), the Firm has not shared, nor agreed to share, (a) any compensation it has received or may receive in these cases with another person or party other than the Firm's associates and other employees, or (b) any compensation another person or party has received or may receive in these cases.

GENERAL

The Debtor filed a petition under Chapter 7 on or about May 4, 2007. A Trustee was subsequently appointed. On November 7, 2008, Alan D. Lasko & Associates, P.C. was approved by the Court as the accountants for the Trustee. Reflected in this Fee Application is the Applicant's time for the preparation of the Estate's year 2012 income tax returns. Additional time was incurred responding to Internal Revenue Service notices.

BURNSIDE CONSTRUCTION COMPANY

FEE APPLICATION

The fees sought by this Fourth and Final Fee Application reflect an aggregate of 38.1 hours of ADLPC's time spent and recorded in performing services during the Fourth and Final Compensation Period. This fee request does not include time that might be construed as duplicative or otherwise not beneficial to the Trustee or the Debtor's Estate, which has already been eliminated by ADLPC. In accordance with the factors enumerated in Section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (a) the complexity of this case, (b) the time expended, (c) the nature and extent of the services rendered (d), the value of such services, and (e) the costs of comparable services other than in a case under the Bankruptcy Code.

All of the services for which fourth and final compensation is sought were rendered solely in connection with this case, in furtherance of the duties and functions of the Trustee and not on behalf of any individual creditor or other person.

ADLPC has not entered into any agreement, express or implied, with any other party for the purpose of fixing or sharing fees or other compensation to be paid for professional services rendered in this case.

ADPC has not shared, or agreed to share (a) any compensation it has received or may receive with another party or person, other associates of the Firm, or (b) any compensation another person or party has received or may receive. No promises have been received by ADLPC as to compensation in connection with this case other than in accordance with the provisions of the Bankruptcy Code.

BURNSIDE CONSTRUCTION COMPANY

BREAKDOWN BY CATEGORIES

The categories in this Application as listed below:

BILLING

The Applicant has incurred 1.2 hours in the preparation of this fee Application.

Cost \$117.00

A recap of compensation for this category is as follows:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
A. Lasko	0.2	\$ 275.00	\$ 55.00
C. Wilson, Staff	<u>1.0</u>	62.00	<u>62.00</u>
	<u>1.2</u>		<u>\$ 117.00</u>

TAX PREPARATION

The Applicant incurred 6.0 hours in the preparation of the Estate's year 2012 workpapers and year-end tax returns and estimated time for preparation of final information tax returns.

Cost \$970.90

A recap of compensation for this category is as follows:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
A. Lasko	1.7	\$ 275.00	\$ 467.50
L. Li, Accounting Supervisor	1.7	186.00	316.20
J. Lasko, Staff	<u>2.6</u>	72.00	<u>187.20</u>
	<u>6.0</u>		<u>\$ 970.90</u>

BURNSIDE CONSTRUCTION COMPANY

TAX PREPARATION – ADDITIONAL

The Applicant incurred 17.9 hours in preparing the draft years 2013 revised, 2014 and additional 2015 final workpapers and income tax returns of the Debtor.

Cost \$2,478.60

A recap of compensation for this category is as follows:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
A. Lasko (Post 05/01/15)	2.0	\$ 284.00	\$ 568.00
A. Lasko (Pre 05/01/15)	1.9	280.00	532.00
K. Seyller, Senior (Post 05/01/15)	1.8	142.00	255.60
K. Seyller, Senior (Pre 05/01/15)	1.9	128.00	243.20
R. Berenguer, Staff (Post 05/01/15)	5.4	89.00	480.60
R. Berenguer, Staff (Pre 05/01/15)	2.6	81.00	210.60
J. Lasko, Staff	2.3	82.00	188.60
	<u>17.9</u>		<u>\$ 2,478.60</u>

RESPOND TO TAX AUTHORITIES

The Applicant incurred 13.0 hours in attempting to have waived certain late file penalties for the filing of past tax returns. The Trustee did not have the applicable records in a timely fashion from the Debtor. Penalties were incurred upon the filing of those returns. The Internal Revenue Service has made the Applicant incur substantial time in the calling and following up regarding the requests to have these penalties waived. Ultimately, the Internal Revenue Service denied the requests. However, the Trustee and the Applicant feel that there is reasonable cause to have these penalties waived and have begun to pursue another course of action.

Cost \$2,451.30

BURNSIDE CONSTRUCTION COMPANY

A recap of compensation for this category is as follows:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
A. Lasko (Post 07/01/12)	1.4	\$ 275.00	\$ 385.00
A. Lasko (Pre 07/01/12)	0.4	270.00	108.00
J. Delahunt, Tax Manager (Post 07/01/12)	3.3	270.00	891.00
J. Delahunt, Tax Manager (Pre 07/01/12)	4.9	260.00	1,274.00
D. Konomidis, Tax Supervisor (Post 07/01/12)	2.6	188.00	488.80
D. Konomidis, Tax Supervisor (Pre 07/01/12)	<u>0.4</u>	184.00	<u>73.60</u>
	<u>13.0</u>		3,220.40
Less: 25% Discount			<u>(805.10)</u>
Net Request			<u>\$ 2,415.30</u>

The Applicant reflects hourly rates and hours worked by each person by function. The recap also reflects the cost of each function performed. In order to assist the Court and parties in interest to evaluate this fee request, your Applicant has reflected below the range of rates charged by staff level.

Owner	\$283	-	\$284
Manager/Director	220	-	283
Supervisors	160	-	220
Senior	120	-	160
Assistant	65	-	120

BURNSIDE CONSTRUCTION COMPANY

To provide an orderly and meaningful summary of the services rendered by ADLPC in accordance with its employment, ADLPC has summarized the services provided by the project billing categories for its fourth and final fee period are as follows:

<u>Recap by Project</u>	<u>First Interim Application</u>	<u>Second Interim Application</u>	<u>Third Interim Application</u>
Billing	\$ 111.00	\$ 111.00	\$ 113.00
Tax Preparation	8,122.80	561.90	774.60
Tax Preparation - Additional	-	-	-
Respond to Tax Authorities	-	1,169.50	515.20
Net Request	<u>\$ 8,233.80</u>	<u>\$ 1,842.40</u>	<u>\$ 1,402.80</u>
<u>Recap by Project</u>	<u>Fourth and Final Application</u>	<u>Total</u>	
Billing	\$ 117.00	\$ 452.00	
Tax Preparation	970.90	10,430.20	
Tax Preparation - Additional	2,478.60	2,478.60	
Respond to Tax Authorities - Net	2,451.30	4,136.00	
Net Request	<u>\$ 6,017.80</u>	<u>\$ 17,496.80</u>	
<u>Recap by Hour</u>	<u>Hours</u>	<u>Amount</u>	<u>Blended Rate</u>
Billing	4.8	\$ 452.00	<u>\$ 94.17</u>
Tax Preparation	71.5	10,430.20	<u>\$ 145.88</u>
Tax Preparation - Additional	17.9	2,478.60	<u>\$ 138.47</u>
Respond to Tax Authorities - Net	21.9	4,136.00	<u>\$ 188.86</u>
	<u>116.1</u>	<u>\$ 17,496.80</u>	<u>\$ 150.70</u>

BURNSIDE CONSTRUCTION COMPANY

The Applicant has received its First, Second and Third Interim Fee Applications as follows:

	<u>Compensation</u>	<u>Expenses</u>
11/07/08-09/13/10	\$ 8,233.80	\$ 74.38
09/14/10-05/09/11	1,842.40	28.52
05/10/11-02/13/12	1,402.80	25.84

EXPENSES

It is the Firm's policy to charge its clients in all areas of practice for identifiable, non-overhead expenses incurred in connection with the client's case that would not have been incurred except for representation of that particular client. It is the Firm's policy to charge its client only the amount actually incurred by the Firm in connection with such items. Examples of such expenses are postage, overnight mail, courier delivery, transportation, airfare, meals, and lodging.

	<u>First Interim Application</u>	<u>Second Interim Application</u>	<u>Third Interim Application</u>	<u>Fourth and Final Application</u>	<u>Total</u>
Year-End Work					
Copy Costs	\$ 65.50	\$ 22.50	\$ 20.80	\$ 34.30	\$ 143.10
Delivery	8.00	-	-	-	8.00
Postage	0.88	6.02	5.04	5.32	17.26
	<u>\$ 74.38</u>	<u>\$ 28.52</u>	<u>\$ 25.84</u>	<u>\$ 39.62</u>	<u>\$ 168.36</u>

ALLOWANCE OF COMPENSATION

The foregoing professional services rendered during the Compensation Period were necessary and appropriate to the administration of the Chapter 7 case and was in the best interests of the parties in interest. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and nature of the problems, issues, or tasks involved. ADLPC has taken significant efforts to ensure that the professional services were performed with expedience and in an efficient manner and without duplication of effort.

BURNSIDE CONSTRUCTION COMPANY

Section 330 provides that a court may award a professional employed under Section 327 of the Bankruptcy Code "reasonable compensation for actual necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded, the court should consider the nature, the extent, and the value of such services, taking into account all relevant factors, including.

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue or task addressed; and
- (E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

Id. § 330(a)(3).

BURNSIDE CONSTRUCTION COMPANY

In the instant case, ADLPC respectfully submits that the services for which it seeks compensation in this Fourth and Final Fee Application were necessary for and beneficial to the Trustee's efforts in administering the Debtor's Estate, and necessary to and in the best interests of the Debtor's Estate. ADLPC further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services provided to the Trustee and the Debtor's Estate.

The rates charged by ADLPC in this case are standard for any bankruptcy matter, and are identical to the rate it would charge throughout the country in any bankruptcy case of this size and prominence.

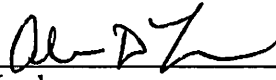
In sum, the services rendered by ADLPC were necessary and beneficial to the Debtor's Estate, and were consistently performed in a timely manner commensurate with the complexity, importance, and nature of the issues involved. As shown by this Fourth and Final Fee Application and supporting exhibits, ADLPC incurred professional time economically and without unnecessary duplication of effort. In addition, the work involved, and thus the time expended, was carefully assigned in view of the experience and expertise required for a particular task. Accordingly, approval of the fourth and final compensation sought herein for the Compensation Period is warranted.

CONCLUSION AND REQUEST FOR RELIEF

Based upon the foregoing, your Applicant submits that the relief requested is justified in the circumstances and its allowance would be appropriate. Therefore, the requested fourth and final

BURNSIDE CONSTRUCTION COMPANY

compensation of \$6,017.80 and expenses of \$39.62 should be allowed for services by your Applicant for the period February 14, 2012 through September 1, 2015.



Alan D. Lasko

Alan D. Lasko & Associates, P.C.
205 West Randolph Street
Suite 1150
Chicago, Illinois 60606
(312) 332-1302

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

IN RE:)	
)	
Burnside Construction Company)	No. 07 B 08190
)	
36-2345367)	Chapter 7
Debtor)	
)	Hon. Donald R. Cassling

AFFIDAVIT PURSUANT TO BANKRUPTCY RULE 2016

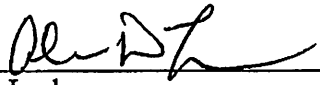
STATE OF ILLINOIS))
COUNTY OF COOK))
SS.

I, Alan D. Lasko, being first duly sworn on oath, depose and state as follows:

1. I am the owner of the Firm ALAN D. LASKO & ASSOCIATES, P.C. ("Lasko") and I am authorized to execute this Affidavit on behalf of Lasko. Lasko is the Court-approved accountants for Brenda Porter Helms, Chapter 7 Trustee in this case ("Trustee").
2. I have read the Fourth and Final Application of Lasko, for allowable compensation and expenses ("Application") and all of the factual matters set forth therein are true to the best of my knowledge, information and belief. Lasko has performed the services set forth and described in the Application at the request and pursuant to the direction of the Trustee.
3. Lasko has previously received payments for services rendered in connection with this case from the Trustee. Lasko has not entered into any agreement or understanding between itself and any other person for the sharing of compensation received or to be received for services rendered to the Trustee in connection with these cases, except among the members and associates of the Firm.
4. The Applicant has received its First, Second and Third Interim Fee Applications as follows:

	<u>Compensation</u>	<u>Expenses</u>
11/07/08-09/13/10	\$ 8,233.80	\$ 74.38
09/14/10-05/09/11	1,842.40	28.52
05/10/11-02/13/12	1,402.80	25.84

FURTHER AFFIANT SAYETH NOT.



Alan D. Lasko

Subscribed and Sworn to before me
this 2nd day of September, 2015.



Notary Public



EXHIBIT A

ORDER OF EMPLOYMENT

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IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

IN THE MATTER OF)
)
BURNSIDE CONSTRUCTION COMPANY,) No. 07 B 08190
)
Debtor(s),)

ORDER TO EMPLOY ACCOUNTANT FOR TRUSTEE

AT CHICAGO, ILLINOIS, IN SAID DISTRICT AND DIVISION
BEFORE THE HONORABLE **JOHN H. SQUIRES**, BANKRUPTCY JUDGE
THIS 7th DAY OF NOVEMBER, 2008

This cause coming on to be heard upon the Application of BRENDA PORTER HELMS, Trustee herein, by and through her Attorneys, GINA B. KROL and COHEN & KROL, to Employ Accountant for Trustee, due notice having been given to all parties in interest and the Court being fully advised in the premises, NOW THEREFORE:

IT IS HEREBY ORDERED that BRENDA PORTER HELMS, Trustee herein, is hereby authorized to employ ALAN D. LASKO of ALAN D. LASKO & ASSOCIATES, P.C., Certified Public Accountants, to represent the Trustee in this proceeding, and

IT IS FURTHER ORDERED that compensation is to be paid to ALAN D. LASKO of ALAN D. LASKO & ASSOCIATES, P.C. pursuant to further order of this Court

ENTER:

NOV - 7 2008

GINA B. KROL
COHEN & KROL
105 W. Madison St., Ste 1100
Chicago, IL 60602
312/368-0300


BANKRUPTCY JUDGE

EXHIBIT B
PERSONNEL

BURNSIDE CONSTRUCTION COMPANY

The following represents a description of the primary individuals in this engagement.

Alan D. Lasko – CPA, CIRA, CFF

Mr. Lasko has worked primarily in the bankruptcy field over the last 29 years. He brings his 39 years of experience in providing operational support to Chapter 11 and creditor committees, as well as his technical abilities in various accounting and tax matters in bankruptcy cases. Mr. Lasko has been an expert witness, been appointed as a receiver in State Court, worked as a disbursing agent, made presentations to creditors and their committees and worked with debtor and creditor counsels in formulating plans of reorganizations and disclosure statements. Mr. Lasko is a member of the Certified Insolvency and Restructuring Advisors (CIRA), as well as being Certified in Financial Forensics (CFF). Mr. Lasko is also a member of the American Bankruptcy Institute, the American Institute of Certified Public Accountants and the Illinois CPA Society. Mr. Lasko also has instructed and has written seminars on various bankruptcy-related topics. Last, Mr. Lasko has broad accounting and tax experience in Chapter 7 cases.

James Delahunt, JD, CPA, MST – Tax Manager

Mr. Delahunt has worked primarily in the field of taxation for over 36 years. He has worked in most areas of taxation, including but not limited to, business returns, individual returns, as well as estates and trusts. Mr. Delahunt has worked in the field of insolvency during this time period as well. Mr. Delahunt is an attorney and a certified public accountant and has his Masters in Taxation. He is a member of the American Bar Association, American Institute of Certified Public Accountants and Illinois CPA Society.

BURNSIDE CONSTRUCTION COMPANY

Denise C. Konomidis, CPA – Tax Supervisor

Ms. Konomidis has 14 years of experience performing tax preparation and tax planning in public accounting. She has worked for a large and small public accounting firm and tax planning firm over this period. She has worked with commercial and individual accounts of various sizes. She has an Undergraduate Degree in Accounting from the University of Illinois. She is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants and the Illinois CPA Society.

Luyan Li, CPA, CVA, Ph.D. – Accounting/Valuation Supervisor

Ms. Li has 7 years of valuation experience and 9 years of performing accounting and tax services. She has a B.A. from Xi An Jiao Tong University in China and a Ph.D. in Communications Studies from Northwestern University in Evanston. She is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants and the Illinois CPA Society. She is also certified by the National Association of Valuation Analysts for her valuation certificate. In addition, she is a Certified QuickBooks ProAdvisor.

Karen Seyller – Senior

Ms. Seyller has worked on various insolvency and litigation matters for over a year. She has also worked on numerous Chapter 11 and 7 matters, as well as Receivership-related work and civil litigation support work. Prior to joining the Firm, Ms. Seyller had worked as a part-time intern for a tax law practice preparing income tax returns over two tax seasons. Subsequently, Ms. Seyller then had worked full time as a tax accountant for a medical care company over the last five years. Duties included the preparation of various types of tax returns of the business including but not limited to income tax returns, gross receipts returns, sales and use tax returns,

BURNSIDE CONSTRUCTION COMPANY

as well as being involved in other general ledger duties of the company. Ms. Seyller has a Bachelor's Degree in Accounting from Saint Xavier University. She has completed her work at John Marshall Law School.

Joseph Lasko – Staff

Mr. Lasko is a third-year staff intern person performing accounting and tax services. Mr. Lasko has a Bachelor's Degree in Marketing from the University of Iowa. Mr. Lasko has also completed several post graduate accounting courses.

Rafael D. Berenguer – Staff

Mr. Berenguer is a staff accountant performing accounting and tax services. Mr. Berenguer has a Bachelor's and Master's Degree in Accounting from the University of Illinois at Chicago. Mr. Berenguer is currently taking the various parts of the CPA examination.

EXHIBIT C

STAFF LEVELS

BURNSIDE CONSTRUCTION COMPANY

STAFF LEVEL – SUPERVISORS, SENIORS AND ASSISTANTS

SUPERVISORS

After a period of several years of experience, senior accountants are advanced to the supervisory level. Supervisors have administrative and overview responsibility on a broader level than senior accountants. Supervisors are responsible to keep the manager abreast of the progress of the engagement of the problems encountered in a particular circumstance.

SENIORS

After a period of usually 2 to 3 years, an individual is advanced to the senior level. Seniors are primarily responsible for the day-to-day functions of fieldwork with the Court. In bankruptcy-related work, audit seniors may also perform specific tasks at the request of a manager or supervisor.

ASSISTANTS

Staff assistants usually execute basic assignments or tasks. In bankruptcy-related work, assistants primarily perform specific projects at specified times under the supervision of a senior, supervisor or manager.

EXHIBIT D

ACTUAL TIME FROM TIME SLIPS

EXHIBIT D-1

BILLING TIME

6/22/2013
12:44 PM

Alan D Lasko & Associates, P C
Pre-bill Worksheet

Page 8

Nickname Burnside 012 | 3073
Full Name Burnside Construction Company
Address c/o Brenda Porter Helms, Trustee
3400 W Lawrence Avenue
Chicago IL 60625

Phone 1
Phone 3
In Ref To
Fees Arrg
Expense Arrg
Tax Profile
Last bill
Last charge
Last payment

fee petition
By billing value on each slip
By billing value on each slip

Exempt

2/13/2012

6/21/2013

3/17/2012

Amount \$224 00

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
3/28/2013 114735	C Wilson 800	62 00	1 00	62 00	Billable
	Prepared fee petition.				
6/21/2013 117336	A Lasko 800	275 00	0 20	55 00	Billable
	Prepared fee petition				
TOTAL Billable Fees				1 20	\$117 00

Total of billable expense slips

\$0 00

Calculation of Fees and Costs

Fees Bill Arrangement Slips
By billing value on each slip

Total of billable time slips
Total of Fees (Time Charges)

Total of Costs (Expense Charges)

Total new charges

Previous Balance
120 Days
Total Previous Balance

Amount	Total
\$117 00	\$117 00
	\$0 00
	\$117 00
\$224 00	\$224 00

6/22/2013
12 44 PM

Alan D Lasko & Associates, P C
Pre-bill Worksheet

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Burnside 012 Burnside Construction Company (continued)

	<u>Amount</u>	<u>Total</u>
Accounts Receivables		
<u>Date</u> <u>ID</u> <u>Type</u> <u>Description</u>		
3/17/2012 PAY Payment - thank you	(\$224 00)	
12982		
Total Accounts Receivable		(\$224 00)
New Balance		
Current	\$117 00	
Total New Balance		<u>\$117 00</u>

EXHIBIT D-2

TAX PREPARATION – 2012

6/22/2013
12 44 PM

Alan D Lasko & Associates, P C
Pre-bill Worksheet

Page 1

Selection Criteria

Clie Selection Include Burnside 002, Burnside 004, Burnside 012

Nickname Burnside 002 | 3072
Full Name Burnside Construction Company
Address c/o Brenda Porter Helms, Trustee
3400 W Lawrence Avenue
Chicago IL 60625

Phone 1 Phone 2
Phone 3 Phone 4

In Ref To
Fees Arrg By billing value on each slip
Expense Arrg By billing value on each slip
Tax Profile Exempt
Last bill 2/13/2012
Last charge 6/21/2013
Last payment 3/17/2012

Amount \$1,388 31

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total Billable
2/6/2013 113011	J Lasko 800 preparation of workpapers and tax returns - 2012	72 00	1 40	100 80	Billable
2/6/2013 113017	A Lasko 800 set up staff for year end tax preparation work	275 00	0 20	55.00	Billable
2/7/2013 113130	L. Li 800 Review Burnside Construction workpapers	186 00	1 10	204 60	Billable
2/11/2013 113199	L. Li 800 Review Burnside workpapers and return	186 00	0 60	111 60	Billable
2/12/2013 113218	A Lasko 800 prepared changes to illinois net operating loss carryforward schedule and other items	275 00	0 30	82 50	Billable
2/12/2013 113221	A Lasko 800 sign off of federal and state tax returns and efile instruction letter to trustee for 2012	275 00	0 40	110 00	Billable

6/22/2013
12 44 PM

Alan D Lasko & Associates, P C
Pre-bill Worksheet

Page 2

Burnside 002 Burnside Construction Company (continued)

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
3/28/2013	A Lasko 114675 800 review of status of case and work to be done as part of the final tax return preparation for 2013	275 00	0 30	82 50	Billable
4/29/2013	A Lasko 116091 800 gathered 2009-2011 k-1s for counsel as requested re one shareholder	275 00	0 10	27 50	Billable
5/1/2013	A Lasko 116115 800 gathered additional information per shareholder's counsel request from 2008 s corp tax return	275.00	0 10	27 50	Billable
6/21/2013	J Lasko 117314 800 Estimated time to prepare estate's final information tax returns and cover letter to trustee	72 00	1 20	86 40	Billable
6/21/2013	A Lasko 117315 800 Estimated time to review estate's final information tax returns and cover letter to trustee	275 00	0 30	82 50	Billable
TOTAL	Billable Fees		6 00		\$970 90

Date ID	User Expense	Price Markup %	Quantity	Amount	Total
2/12/2013	C Wilson 113287 115 Photocopy costs for 2012 Forms 1120S income tax returns - 171 pages @ \$ 10 per page	17 10	1 000	17 10	Billable
2/12/2013	C Wilson 113289 105 Postage for 2012 Forms 1120S income tax returns sent to Brenda Porter Helms	5 32	1.000	5 32	Billable
TOTAL	Billable Costs				\$22.42

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Alan D. Lasko & Associates, P C
Pre-bill Worksheet

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Burnside.002.Burnside Construction Company (continued)

Calculation of Fees and Costs

	Amount	Total
Fees Bill Arrangement Slips By billing value on each slip		
Total of billable time slips	\$970.90	
Total of Fees (Time Charges)		\$970.90
Costs Bill Arrangement: Slips By billing value on each slip		
Total of billable expense slips	\$22 42	
Total of Costs (Expense Charges)		\$22 42
Total new charges		\$993 32
Previous Balance		
120 Days	\$1,388 31	
Total Previous Balance		\$1,388 31
Accounts Receivables		
DateID Type Description		
3/17/2012 PAY Payment - thank you	12980 (\$1,388 31)	
Total Accounts Receivable		(\$1,388 31)
New Balance		
Current	\$993.32	
Total New Balance		\$993 32

EXHIBIT D-3

RESPOND TO TAX AUTHORITIES

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Nickname Burnside 004 | 3645
Full Name Burnside Construction Company
Address c/o Brenda Porter Helms, Trustee
3400 W Lawrence Avenue
Chicago IL 60625

Phone 1
Phone 3
In Ref To respond to tax authorities
Fees Arrg By billing value on each slip
Expense Arrg By billing value on each slip
Tax Profile Exempt
Last bill 2/13/2012
Last charge 6/13/2013
Last payment 3/17/2012

Amount \$1,687 25

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
2/21/2012 104847	D Konomidis 800 prepared Power of Attorney re 2008 tax return	184 00	0 40	73 60	Billable
2/23/2012 104777	A Lasko 800 assist staff with irs calls and issue thereof	270 00	0 40	108 00	Billable
6/15/2012 108348	J Delahunt 800 review of file and noted all prior responses to the IRS related to a late filing penalty and potential audit	260 00	0 90	234 00	Billable
8/15/2012 108349	J Delahunt 800 call to irs re' questioned status of records in the IRS system and the issues involved related to the late file penalty and how to correct, i e waiver request	260 00	1 90	494 00	Billable
6/22/2012 108352	J Delahunt 800 call to IRS and recap for Lasko re status of issues and course of action to take related to the penalties involved	260.00	0 90	234 00	Billable
6/29/2012 108360	J Delahunt 800 call with taxpayer advocate at IRS re attempt at resolving matter and irs wants to look into the waiver issue further and will get back to us	260.00	1 20	312 00	Billable
10/15/2012 110713	A Lasko 800 call with irs re status of penalty abatement request and irs procedures involved and issues thereof	275 00	0 30	82 50	Billable

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Burnside 004 Burnside Construction Company (continued)

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
10/15/2012 110786	D Konomidis 800 meeting with Alan Lasko re status of IRS notices	188 00	0 20	37.60	Billable
10/15/2012 110787	D Konomidis 800 reviewed workpapers and correspondence re status of IRS notices	188 00	0 90	169 20	Billable
10/15/2012 110788	D Konomidis 800 call to IRS re IRS notice re status of request for abatement of late filing penalty re tax year 2008.	188 00	0 60	112 80	Billable
10/15/2012 110789	D Konomidis 800 correspondence to per diem tax manager re status of IRS notice re request for abatement of late filing penalty re tax year 2008	188 00	0 20	37 60	Billable
10/15/2012 110790	D Konomidis 800 meeting with Alan Lasko re call with IRS re status of request for abatement of late filing penalty re tax year 2008	188 00	0 20	37 60	Billable
10/19/2012 111007	J Delahunt 800 call with IRS to review status of issues and open items	270 00	0 80	216 00	Billable
10/29/2012 110949	A Lasko 800 partial n/c, re staff discussion and update trustee re IRS exam of 07 and 08 returns prepared by trustee, but yet trustee recieved no correspondence from IRS, yet IRS indicated correspondence sent status waiting for trustee instructions	275 00	0 40	110 00	Billable
10/29/2012 111103	D. Konomidis 800 reviewed status of IRS notice re 2008 1120S	188 00	0 30	56 40	Billable
10/29/2012 111107	D Konomidis 800 meeting with Alan Lasko re IRS notice re 2008 1120S	188 00	0 20	37 60	Billable
10/31/2012 111008	J Delahunt 800 partial n/c re call with Lasko re discussed IRS rejection of waiver of penalty request	270 00	0 20	54 00	Billable

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Burnside 004 Burnside Construction Company (continued)

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
1/3/2013 112949	J Delahunt 800 call with lasko re discussed reconsideration procedure with irs for waiver of late file penalties rejection request	270 00	0 70	189 00	Billable
2/4/2013 113895	J Delahunt 800 call to irs re waiver request for late file penalty	270 00	0 50	135 00	Billable
3/28/2013 114674	A Lasko 800 call with trustee re: discussed irs process, rejection of past efforts to waive penalty and one more course of action to attempt to have the penalty waived without going to appeals	275 00	0 30	82 50	Billable
6/12/2013 117335	J Delahunt 800 several calls to the IRS re, taxpayer advocate follow up to rejection of 2008 penalty waiver request without success	270 00	1 10	297 00	Billable
6/13/2013 117107	A Lasko 800 discussed penalty waiver rejected by IRS and where the reconsideration process stands with the irs regarding same	275 00	0 40	110 00	Billable

TOTAL	Billable Fees	13 00	\$3,220 40
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Total of billable expense slips	\$0 00
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Calculation of Fees and Costs

	Amount	Total
Fees Bill Arrangement Slips By billing value on each slip		
Total of billable time slips	\$3,220.40	\$3,220 40
Total of Fees (Time Charges)		
Total of Costs (Expense Charges)		\$0 00
Total new charges		\$3,220 40

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Pre-bill Worksheet

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Burnside 004 Burnside Construction Company (continued)

	<u>Amount</u>	<u>Total</u>
Previous Balance		
120 Days	\$1,687 25	
Total Previous Balance		\$1,687 25
Accounts Receivables		
Date ID Type Description		
3/17/2012 PAY Payment - thank you	(\$1,687 25)	
12981		
Total Accounts Receivable		(\$1,687 25)
New Balance		
Current	\$3,220 40	
Total New Balance		<u>\$3,220 40</u>

EXHIBIT D-4

TAX PREPARATION – ADDITIONAL

9/1/2015
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Selection Criteria

Cle Selection Include Burnside 002

Nickname Burnside 002 | 3072
Full Name Burnside Construction Company
Address c/o Brenda Porter Helms, Trustee
3400 W Lawrence Avenue
Chicago IL 60625

Phone 1 Phone 2
Phone 3 Phone 4

In Ref To

Fees Argg By billing value on each slip

Expense Argg By billing value on each slip

Tax Profile Exempt

Last bill 6/22/2013

Last charge 8/30/2015

Last payment 3/17/2012 Amount \$1,388 31

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
7/25/2014 127611	A Lasko 800 call with trustee re, discussed final 2013 s corp tax return of debtor	280 00	0 30	84 00	Billable
7/25/2014 127612	A Lasko 800 prepared work outline for staff re 2013 final income tax return preparation	280 00	0 40	112 00	Billable
7/25/2014 127617	J Lasko 800 preparation of workpapers and tax returns for 2013 final (initial work)	82 00	1 90	155 80	Billable
7/28/2014 127633	A Lasko 800 review of final return and workpapers for 2013	280 00	0 80	224 00	Billable
7/29/2014 127637	J Lasko 800 preparation of workpapers and tax returns changes	82 00	0 40	32 80	Billable
7/29/2014 127646	A Lasko 800 review of workpapers and tax returns - changes final 2013	280 00	0 40	112 00	Billable
1/15/2015 132318	K Seyller 800 Reviewed 1099 information received from Trustee's office	128 00	0 30	38 40	Billable

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Burnside 002 Burnside Construction Company (continued)

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
2/9/2015 132725	R Berenguer 800 Preparation of work papers and tax return - 2013 revisions	81 00	1 30	105 30	Billable
2/10/2015 132767	R Berenguer 800 Preparation of work papers and tax returns - 2014	81 00	1 30	105 30	Billable
2/11/2015 132959	K Seyller 800 Reviewed company tax return and working papers for 2013	128 00	0 60	76 80	Billable
2/11/2015 133029	K Seyller 800 Reviewed company tax return and working papers for 2014	128 00	0 40	51 20	Billable
2/13/2015 133030	K Seyller 800 Reviewed state company tax return and working papers for 2013	128 00	0 30	38 40	Billable
2/13/2015 133031	K Seyller 800 Reviewed state company tax return and working papers for 2014	128 00	0 30	38 40	Billable
8/24/2015 138418	A Lasko 800 review of status of work performed and additional work to finalize estate's returns	284 00	0 90	255 60	Billable
8/24/2015 138431	R Berenguer 800 Preparation of workpapers and tax returns - 2013 changes	89 00	0 80	71 20	Billable
8/24/2015 138432	R Berenguer 800 Preparation of workpapers and tax returns - 2014	89 00	1 20	106 80	Billable
8/25/2015 138452	A Lasko 800 responded to workpaper questions of staff for final return	284 00	0 40	113 60	Billable
8/25/2015 138497	R Berenguer 800 Preparation of workpapers and tax returns - 2013	89 00	0 20	17 80	Billable
8/25/2015 138498	R Berenguer 800 Preparation of workpapers and tax returns - 2014	89 00	0 40	35 60	Billable

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Pre-bill Worksheet

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Burnside 002 Burnside Construction Company (continued)

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
8/25/2015 138500	R Berenguer 800 Preparation of workpapers and tax returns - 2015 final	89 00	2 80	249 20	Billable
8/27/2015 138557	K Seyller 800 Reviewed work papers and tax returns for 2013, 2014 and 2015 (final short period)	142 00	1 80	255 60	Billable
8/30/2015 138646	A Lasko 800 initial tax review of S Corporations workpapers and returns for 2013-2015	284 00	0 70	198 80	Billable
TOTAL Billable Fees			17 90	\$2,478 60	

Date ID	User Expense	Price Markup %	Quantity	Amount	Total
7/29/2014 127670	C Wilson 115 Photocopy costs for 2013 Forms 1120S income tax returns - 172 pages @ \$ 10 per page (first draft for trustee)	17 20	1 000	17 20	Billable
TOTAL Billable Costs				\$17 20	

Calculation of Fees and Costs

	Amount	Total
Fees Bill Arrangement Slips By billing value on each slip		
Total of billable time slips	\$2,478 60	
Total of Fees (Time Charges)		\$2,478 60
Costs Bill Arrangement Slips By billing value on each slip		
Total of billable expense slips	\$17 20	
Total of Costs (Expense Charges)		\$17 20
Total new charges		\$2,495 80

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Pre-bill Worksheet

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Burnside 002 Burnside Construction Company (continued)

	<u>Amount</u>	<u>Total</u>
Previous Balance		
120 Days	\$993 32	
Total Previous Balance		\$993 32
 New Balance		
120 Days	\$993 32	
Current	\$2,495 80	
Total New Balance		<u>\$3,489 12</u>
 Total Overdue \$993 32		